

Registration & Title



Error Resolution Document



Massachusetts Registry of Motor Vehicles

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Lienholder Corrections

Scenario #1 Incorrect Lienholder Listed on RMV-1 - Title not issued -Paperwork at End User

- ⇒ Incorrect lienholder listed on RMV-1 form
- ⇒ Transaction processed with incorrect lienholder
- ⇒ Title not issued
- ⇒ Submit Adding Lienholder Form + \$25.00 check + Lien release to:

Title Division
PO BOX 55889
Boston, MA 02205-5889

- ⇒ Title Division amends lienholder information and issues title to lienholder
- ⇒ Title Division files Adding lienholder form in the batch with the original RMV-1 form

Scenario #2 No Lienholder listed on RMV-1 form - Title not issued -Paperwork at End User

- ⇒ Lienholder not listed listed on RMV-1 form - transaction processed without lienholder
- ⇒ Title not issued
- ⇒ Submit Adding Lienholder Form + \$25.00 check to:

Title Division
PO BOX 55889
Boston, MA 02205-5889

- ⇒ Title Division amends lienholder information and issues title to lienholder
- ⇒ Title Division files Adding lienholder form in the batch with the original RMV-1 form

Scenario #3 Correct Lienholder listed on RMV-1 form - Not entered on system - Title not issued - Paperwork at End User

- ⇒ End user registers/titles vehicle without lienholder information
- ⇒ Lienholder listed on RMV-1 form
- ⇒ End User contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline

- ⇒ End User instructed to fax copy of RMV-1 form to RMV Helpline at 617-351-9540
- ⇒ RMV Helpline adds lienholder information
- ⇒ RMV Helpline confirms with End User that lienholder was successfully added to the record

Scenario #4 - Incorrect lienholder listed on RMV-1 form - Title issued - Paperwork at RMV

- ⇒ Incorrect lienholder listed on RMV-1 form
- ⇒ Transaction processed with incorrect lienholder
- ⇒ Certificate of Title issued to incorrect lienholder
- ⇒ Submit Adding Lienholder Form + \$25.00 check + Title with lien released to:

Title Division
PO BOX 55889
Boston, MA 02205-5889

- ⇒ Title Division amends lienholder information and issues title to correct lienholder

Scenario #5 - Lienholder not listed on RMV-1 form - Title issued - Paperwork at RMV

- ⇒ Lienholder not listed on RMV-1 form
- ⇒ Title issued
- ⇒ Submit Adding Lienholder Form + Title + \$25.00 check to:

Title Division
PO BOX 55889
Boston, MA 02205-5889

- ⇒ Title Division amends lienholder information and issues title to correct lienholder

Scenario #6 - Adding a new Lienholder to the system (Individual) - Paperwork at End User

- ⇒ End user attempts to register / title a vehicle - individual lienholder not on the system
- ⇒ End user contacts service provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ RMV Helpline instructs End user to Fax RMV -1 form to 617-351-9540

- ⇒ RMV Helpline queries RBS screen and if the lienholder is not found, adds individual lienholder to the system
- ⇒ RMV Helpline contacts End user with lienholder code
- ⇒ End User registers / titles vehicle

Scenario # 7 - Adding a new lienholder to the system (Commercial) - Paperwork at End User

- ⇒ End user attempts to register / title a vehicle - corporate lienholder not on the system
- ⇒ End user contacts service provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ RMV Helpline instructs End user to Fax RMV -1 form to RMV Helpline at 617-351-9540
- ⇒ RMV Helpline queries RBS screen and Lienholder Hit List and if required adds corporate lienholder to the system. If lienholder appears on the Hit List, the Title Division must be contacted before any addition can be made.
- ⇒ RMV Helpline contacts End user with lienholder code
- ⇒ End User registers / titles vehicle

Scenario # 8 - Changing a lienholder's address - Paperwork at End User location

- ⇒ End user attempts to register / title a vehicle - lienholder's address has changed
- ⇒ End User contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline at 617-351-9540
- ⇒ RMV Helpline reviews Hit List. If the lienholder appears on the Hit List, the Title Division must be contacted before any change can be made.
- ⇒ RMV Helpline informs End User that the lienholder must fax a copy of the address change request
- ⇒ Lienholder faxes copy of address change request directly to RMV Helpline at
- ⇒ RMV Helpline amends address
- ⇒ End user registers vehicle

NOTE: All change of address requests must be faxed directly from the lienholder to the RMV.

Registration Corrections

Scenario # 1 Transfer(RX) Instead of New Plate (RT), Paperwork at End User Location

- ⇒ Vehicle registered as transfer instead of new plates
- ⇒ Paperwork at End User Location
- ⇒ End User contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ End User faxes copy of RMV-1 form to RMV Helpline at 617-351-9540
- ⇒ RMV Helpline performs S/W transaction to reattach plate to owner's original vehicle
- ⇒ RMV Helpline contacts RMV Branch office and informs them End User is proceeding to RMV branch office to correct the registration with full plate fee
- ⇒ RMV Helpline instructs End User to proceed to an RMV Branch office with an RMV-3 form validated by the owner's insurance company
- ⇒ RMV Branch Office will perform a TAR transaction with a new plate on the owner's newly purchased vehicle
- ⇒ RMV charges customer full plate fee depending on plate type - issues new registration

Example: Passenger Plate = \$50.00

- ⇒ End user applies for rebate of original \$25.00 registration fee to:

Overnight Mail: EOT / RMV

Revenue Operations Suite 5510 5th Fl
10 Park Plaza, Boston MA 02116
Attn: Revenue Operations

Regular Mail: EOT / RMV

PO BOX 55889
Boston, MA 02205-5889
Attn: Revenue Operations

Scenario #2 Transfer(RX) Instead of New Plate (RT) - Paperwork at RMV

- ⇒ Vehicle registered as transfer instead of new plates
- ⇒ Paperwork at RMV
- ⇒ End User contacts RMV Customer Assistance Bureau at 617-351-9580

Note: If paperwork is enroute to RMV, end user will be instructed to fax a copy of the fee noted RMV-1 form and a copy of the inquiry prior to the plate transfer

- ⇒ RMV Customer Assistance Bureau reviews paperwork on file
- ⇒ RMV Customer Assistance Bureau performs S/W transaction to reattach plate to owner's original vehicle
- ⇒ RMV Customer Assistance Bureau instructs End User to proceed to an RMV Branch office with an RMV-3 form validated by the owner's insurance company
- ⇒ RMV Customer Assistance Bureau contacts RMV Branch office and informs them End User is proceeding to RMV branch office to correct the registration with full plate fee
- ⇒ RMV Branch Office will perform a TAR transaction with a new plate on the owner's newly purchased vehicle
- ⇒ RMV charges customer full plate fee depending on plate type - issues new registration

Example: Passenger Plate = \$50.00

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Overnight Mail: EOT / RMV
Revenue Operations Suite 5510 5th Fl
10 Park Plaza, Boston MA 02116
Attn: Revenue Operations

Regular Mail: EOT / RMV
PO BOX 55889
Boston, MA 02205-5889
Attn: Revenue Operations

Scenario # 1 New Plate(RT) Instead of Transfer Plate (RX) - Paperwork at End User Location

- ⇒ End User issues new plate to customer instead of transfer
- ⇒ Paperwork at End user location
- ⇒ End user contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ End User faxes copy of RMV-1 form to RMV Helpline at 617-351-9540
- ⇒ RMV Helpline will C19 both sets of plates (New & Transfer plates) and perform Renew/Swap transaction to attach old plate to customer's newly acquired vehicle, and adjust the dates if necessary
- ⇒ RMV Helpline will remind End user to destroy the canceled plates
- ⇒ RMV Helpline instructs end user to pickup duplicate registration (\$25.00 fee) at RMV branch office with the Universal Form
- ⇒ End user applies for rebate of original \$50.00 registration fee to:

Overnight Mail: EOT / RMV
Revenue Operations Suite 5510
10 Park Plaza, Boston, MA 02116
Attn: Revenue Operations

Regular Mail: EOT / RMV
PO BOX 55889
Boston, MA 02205-5889
Attn: Revenue Operations

Scenario # 2 New Plate(RT) Instead of Transfer Plate (RX) - Paperwork at RMV

- ⇒ End User issues new plate to customer instead of transfer
- ⇒ Paperwork at RMV
- ⇒ End User contacts RMV CAB at 617-351-9580
- ⇒ RMV Customer Assistance Bureau will C19 both sets of plates (New & Transfer plates) and perform Renew/Swap transaction to attach old plate to customer's newly acquired vehicle and adjust the dates if necessary
- ⇒ RMV Customer Assistance Bureau contacts RMV Branch office and informs them End User is proceeding to RMV branch office to correct the registration with the Universal Form
- ⇒ RMV Customer Assistance Bureau instructs end user to pickup duplicate registration (\$25.00 fee) at RMV branch office.
- ⇒ End user applies for rebate of original \$50.00 registration fee to:

Overnight Mail: EOT / RMV

Revenue Operations Suite 5510 5th Fl
10 Park Plaza, Boston, MA 02116
Attn: Revenue Operations

Regular Mail: EOT / RMV

PO BOX 55889
Boston, MA 02205-5889
Attn: Revenue Operations

Incorrect Supporting Document

Scenario #1 - End User submits incorrect supporting document to the RMV - RMV-1 registered to correct vehicle- RMV-1 form completed correctly

- ⇒ End User submits an incorrect supporting document to RMV
- ⇒ Correct vehicle registered
- ⇒ End User contacts Title Division at 617-351-9550
- ⇒ Title Division reviews paperwork
- ⇒ Title Division instructs End User to submit the correct document, properly assigned to the registered owner, to the Title Division
- ⇒ Upon receipt of the correct document, Title Division returns incorrect document to the End User

FID / CORPORATION DOCUMENT REQUIREMENTS

Scenario #1 - Adding an FID - Corp/ Company Name- Paperwork at End User Location

- ⇒ End User attempts to register vehicle
- ⇒ FID / Corporation not on the system
- ⇒ End User contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ End User faxes one of the following documents to the RMV Helpline at 617-351-9540
 - ◆ Any pre-printed IRS correspondence that includes company name, address, and FID/EIN number; ST-2 Form
 - ◆ Federal Tax Deposit Coupon Form 8109; Form 147C; Notice of New Employer ID# Assigned
 - ◆ CP 575 notice (issued by the IRS). This is a letter sent to customers to confirm issuance of an FID number.
- ⇒ RMV Helpline adds FID# / Corporation to the system
- ⇒ RMV Helpline faxes confirmation back to requestor
- ⇒ End User registers vehicle

Scenario #2 - Changing an address for an FID# / Corporation

End User attempts to register vehicle - owner (FID# / Corporation) address needs to be amended

- ⇒ End User contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ End User faxes one of the following documents to the RMV Helpline at 617-351-9540
 - ◆ A written request signed by a principal of the company on their letterhead (required for lessees) **OR**
 - ◆ A signed copy of the RMV-1 form (owned vehicles only)
- ⇒ RMV Helpline checks Hit List indicator on RNM screen. If the FID appears on the Hit List, the Helpline must contact the FID Department.
- ⇒ RMV Helpline amends address
- ⇒ RMV Helpline faxes confirmation back to requestor
- ⇒ End User registers vehicle

Scenario #3 - Name Changes to an FID# / Company

- ⇒ End User attempts to register vehicle - Company name has changed
- ⇒ End User contacts Service Provider Helpline
- ⇒ Service Provider Helpline contacts RMV Helpline
- ⇒ End User faxes one of the following documents to the RMV Helpline at 617-351-9540:
 - ⇒ Incorporated- Copy of the Articles of Amendment from the Secretary of State
 - ⇒ Not Incorporated- Copy of the business license issued by the municipality
- ⇒ RMV Helpline checks “Hit List” indicator on RNM screen
- ⇒ RMV Helpline amends name in the system
- ⇒ End User registers vehicle

EVR Program - Withdrawal Procedure

Qualifying

In order to qualify for a Title Withdrawal, the following criteria must be met:

1. The vehicle must be described as a "**NEW**" vehicle. "**NEW**" is defined as a vehicle that was never titled and has been sold with a Certificate of Origin.
2. The customer never took delivery of the vehicle/the vehicle never left the dealer's lot.
3. Paperwork is still at the dealership.
4. For End Users who submit their work to the RMV daily, the withdrawal must be processed within the specified amount of time and the daily batch sent to the RMV by 5:00 PM the next business day.
5. For End Users who submit their paperwork to the RMV on a weekly basis, the withdrawal must be processed within the specified amount of time and the weekly batch sent to the RMV on the following Monday

Processing

To process a Title withdrawal, please follow the instructions outlined below:

1. Contact the Service Provider Helpline and inform them that a withdrawal needs to be processed.
2. a. Service Provider Helpline will then contact the RMV Helpline. You will be instructed to fax the following documents to the RMV Helpline:
 - RMV-1 form (fee noted)
 - Withdrawal application
 - **Original** lien release if applicable
 - Please include the dealer name/telephone #/contact person on the fax header sheet.b. RMV Helpline withdraw the transaction if all the proper documents are received **or**, they will mark the record with the reason code "**DOC**" to prevent issuance of Title until all the proper documents are present
3. a. The RMV Helpline will **withdraw** the transaction and **C19** the plates if they were a new issue, and instruct the dealer to destroy the plates. The Helpline will contact the dealership and inform them that the withdrawal has been completed.
b. If the transaction was a plate transfer the Helpline will reattach the plate to the customer's original vehicle if they are retaining said vehicle.
4. The dealership **must attach the following original documents to the RMV 1 form** to be sent with the daily/weekly batch to the RMV:
 - Withdrawal application
 - **Original** lien release if applicable

5. Make a notation on the Batch Header Sheet that the application has been withdrawn.
6. Return the Certificate of Origin to your inventory.
7. Complete the application for abatement of fees and submit to the RMV for processing.

Notes

1. Do not assume the withdrawal has been completed until you receive a notification from the RMV Helpline.
2. Paperwork cannot be held at an End User location beyond the time that it is required to be submitted to the RMV.

If the paperwork has already been forwarded to the RMV, please follow the current withdrawal procedure as outlined below:

- ◆ Contact the Title Division at 617-351-9550 and press #4
- ◆ Submit the following documents directly to the Title Division:
 - 1) Withdrawal Application form, properly completed
 - 2) Original lien release if applicable
 - 3) Title Division will query system for plate cancellation.

Upon receipt of all the required documentation, the Certificate of Origin will be returned to the dealer.

VERY IMPORTANT: Withdrawal requests made after ten (10) days are not guaranteed. Also, once the Certificate of Title has been issued a withdrawal cannot be done.

Applying for a Rebate/Abatement

Listed below are the procedures the EVR end users should follow when seeking a refund of registration/title fees from the RMV, or sales tax abatements from the Department of Revenue, (DOR).

To ensure that all refund/abatement requests are processed promptly, all refund/abatement requests **must** be sent to the following address:

Overnight Mail: EOT/RMV

Revenue Operations, Suite 5510 5th Fl

10 Park Plaza, Boston MA 02116

Attn: Revenue Operations

Regular Mail: EOT / RMV

PO BOX 55889

Boston, MA 02205-5889

Attn: Revenue Operations

Rescissions of Sale

The following documents are required for a Rescission of Sale

1. Completed CA-6 Form, Application for Abatement
2. Completed MV-AB2 Form, Rescission of Sale Affidavit
3. Bill of Sale from vehicle purchase
4. Copy of the Certificate of Registration or the bundle report showing sales tax paid
5. Written evidence that any deposit or down payment has been returned to the purchaser

Acceptable forms of evidence

- ✓ Cancelled check from dealer to purchaser
 - ✓ Receipt from dealer to purchaser
 - ✓ A signed affidavit from the purchaser, stating that he/she received the deposit or down payment back from the dealer
6. Copy of the RMV-1 form
 7. A written statement from the purchaser acknowledging that the sales/use tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer for the sales/use tax

Note: Registration and Title fees may be refunded if the registration is promptly cancelled, the title application is withdrawn, and the title is not issued. This type of rescission applies to dealers only

Leases Entered as Purchases in Error

The following documents are required:

1. Completed CA-6 Form, Application for Abatement
2. Copy of the Lease or Rental Agreement, contract between the lessor and the lessee
3. Copy of the Certificate of Registration or the bundle report showing sales tax paid
4. Copy of the RMV-1 form
5. A written statement from the purchaser acknowledging that the sales/use tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer for the sales/use tax

Sales tax paid in error on a transaction involving Governmental entities or tax exempt organizations - 501 c (3)

The following documents are required:

1. Completed CA-6 Form, Application for Abatement
2. Copy of the ST-2 form, identifying the entity as tax exempt. This form must be renewed every five (5) years
3. Copy of the Certificate of Registration or the bundle report showing sales tax paid
4. Copy of the RMV-1 form
5. Bill of Sale from vehicle purchase
6. A written statement from the purchaser acknowledging that the sales/use tax monies were not paid by the purchaser or that the purchaser was reimbursed by the dealer for the sales/use tax

Note: Federal, Commonwealth of Massachusetts, Massachusetts County and Massachusetts City/Town vehicles are exempt. *Vehicles registered for other states are not exempt.*

Very Important: In addition to the required documents listed above, be sure to mark in bold letters, "EVR" on the first page of each request and specify that checks should be made payable to the End User.

Any sales tax abatement requests by an EVR end user that do not fall into one of the categories listed above, should be submitted to the same address and they will be forwarded to the Department of Revenue.

Excise Tax

Excise Tax Considerations

Withdrawal

- ⇒ End user applies for and completes a withdrawal
- ⇒ Customer receives excise tax bill
- ⇒ Customer contacts RMV-Excise Department at 617-351-9380
- ⇒ RMV Excise Department will research original file for withdrawal application
- ⇒ RMV Excise Department will send a letter to the city/town assessor's office to abate the excise tax to the customer

Plate Cancellation Correction

End User performs plate cancellation on wrong vehicle

- ⇒ End User performs plate cancellation on wrong vehicle
- ⇒ End User faxes completed "Plate Cancellation Error Correction Form"* directly to RMV Helpline at 617-351-9540.
- ⇒ RMV Helpline corrects system
- ⇒ RMV Helpline faxes copy of completed form/RI screen back to end user
- ⇒ RMV Helpline submits information to UMS section

Owner / Vehicle Oops

Statement of Requirements

Point of Contact

- ✓ **Paperwork at End User Location** - EVR end users are required to contact their Service Provider Helpline for assistance, and the Service Provider Helpline will contact the RMV Helpline.
- ✓ **Paperwork at RMV** - EVR end users are required to contact:
 - ◆ Customer Assistance Bureau 617-351-9580 *or*
 - ◆ Title Division 617-351-9550

Title issued, send:

- ✓ Incorrect Massachusetts Title
- ✓ Application for correction (see Appendix, p.28)

Fees:

EVR end users

- ✓ \$25.00 fee to amend / issue corrected registration
- ✓ \$25.00 fee to amend / issue corrected Certificate of Title

Mail to:

Overnight Mail: Registry of Motor Vehicles
Title Division
25 Newport Ave Ext
Quincy, MA 02171

Regular Mail: Registry of Motor Vehicles
Title Division
PO BOX 55889
Boston, MA 02205-5889

Very Important: The customer may receive an excise tax bill with incorrect vehicle or owner information. Photocopies of the incorrect documents must remain in file with the RMV-1 form and the correct supporting documents. In the event of an excise tax problem, this will enable the RMV to give a full explanation of the case to the city or town.

Owner Oops

Scenario Grid

Scenario	RMV-1 Form	Document	Computer
#1	Correct	Correct	Incorrect
#2	Correct	Incorrect	Incorrect
#3	Incorrect	Correct	Incorrect
#4	Incorrect	Incorrect	Incorrect

**Please use this grid to identify your owner oops scenario selection.
Then, refer to the scenarios listed below for specific instructions.**

Scenario #1

Computer Incorrect

- ✓ Correct owner information on OP1 screen
- ✓ Issue corrected title on T1A screen
- ✓ Issue amended registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

Scenario #2

Computer Incorrect

- ✓ Correct owner information on OP1 screen
- ✓ Issue corrected title on T1A screen
- ✓ Issue amended registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

Document Incorrect (Assignment endorsed to incorrect owner)

- ✓ Dealer - New assignment on DRT-1 form endorsed to correct owner(s) and a notarized affidavit on the dealer's letterhead detailing the error
- ✓ Private sale - Notarized affidavit detailing the error and assigning the vehicle to correct owner(s)
- ✓ Corp/Company - Notarized affidavit on company letterhead detailing the error and assigning the vehicle to correct owner(s)

Scenario #3

RMV-1 form Incorrect

- ✓ New insurance validated RMV-1 form signed by the owner or in the case of a corp/company, the authorized signer

Computer Incorrect

- ✓ Correct owner information on OP1 screen
- ✓ Issue corrected title on T1A screen
- ✓ Issue amended registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

Scenario #4

RMV-1 form Incorrect

- ✓ New insurance validated RMV-1 form signed by the owner or in the case of a corp/company, the authorized signer

Document Incorrect (Assignment endorsed to incorrect owner)

- ✓ Dealer - New assignment on DRT-1 form endorsed to correct owner(s) and a notarized affidavit on the dealer's letterhead detailing the error
- ✓ Private sale - Notarized affidavit detailing the error and assigning the vehicle to correct owner(s)
- ✓ Corp/Company - Notarized affidavit on company letterhead detailing the error and assigning the vehicle to correct owner(s)

Computer Incorrect

- ✓ Correct owner information on OP1 screen
- ✓ Issue corrected title on T1A screen
- ✓ Issue amended registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

VEHICLE OOPS

Scenario Grid

Scenario	RMV-1 Form	Document	Computer
#1	Correct	Correct	Incorrect
#2	Correct	Incorrect	Incorrect
#3	Incorrect	Correct	Incorrect
#4	Incorrect	Incorrect	Incorrect

**Please use this grid to identify your vehicle oops scenario selection.
Then, refer to the scenarios listed below for specific instructions.**

Scenario #1

Computer Incorrect

- ✓ *New Vehicle - Certificate of Origin*
Key the correct vehicle identification number over the incorrect vehicle identification number
- ✓ *Used Vehicle*
Previous Massachusetts Title - perform UNDO function on the T1A screen.

OST - On the T1A screen, key over the vehicle identification number and amend the previous title state and number
- ✓ *To issue corrected registration/title*
Issue corrected Certificate of Title on T1A screen
Issue corrected registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

Scenario #2

Document Incorrect

- ✓ Replace the incorrect document with the correct document

Computer Incorrect

- ✓ *New Vehicle - Certificate of Origin*
Key the correct vehicle identification number over the incorrect vehicle identification number
- ✓ *Used Vehicle*
Previous Massachusetts Title - perform UNDO function on the T1A screen.

OST - On the T1A screen, key over the vehicle identification number and amend the previous title state and number
- ✓ *To issue corrected registration/title*
Issue corrected Certificate of Title on T1A screen
Issue corrected registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

Scenario #3

RMV-1 form Incorrect

- ✓ New insurance validated RMV-1 form signed by the owner or in the case of a corp/company, the authorized signer

Computer Incorrect

- ✓ *New Vehicle - Certificate of Origin*
Key the correct vehicle identification number over the incorrect vehicle identification number
- ✓ *Used Vehicle*
Previous Massachusetts Title - perform UNDO function on the T1A screen.

OST - On the T1A screen, key over the vehicle identification number and amend the previous title state and number
- ✓ *To issue corrected registration/title*
Issue corrected Certificate of Title on T1A screen
Issue corrected registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

Scenario #4

RMV-1 form Incorrect

- ✓ New insurance validated RMV-1 form signed by the owner or in the case of a corp/company, the authorized signer

Document Incorrect

- ✓ Replace the incorrect document with the correct document

Computer Incorrect

- ✓ *New Vehicle - Certificate of Origin*
Key the correct vehicle identification number over the incorrect vehicle identification number
- ✓ *Used Vehicle*
Previous Massachusetts Title
Perform UNDO function on the T1A screen.

On the T1A screen, key over the vehicle identification number and amend the previous title state and number

- ✓ *To issue corrected registration/title*
 - Issue corrected Certificate of Title on T1A screen
 - Issue corrected registration on RA screen
- ✓ Arrangements will be made to pick up corrected registration at branch office

VERY IMPORTANT: A notarized affidavit of fact on the dealer's letterhead explaining how the error occurred must be submitted with this scenario

APPENDIX

Form for Adding / Correcting a lienholder



Registry of Motor Vehicles
Title Division
PO Box 199136
Boston, MA 02119-9136

TITLE AMENDMENT OR ADDING A LIEN

Request for: (check one)

- ☐ **Adding a Lienholder** (Complete sections A, B and D) **(\$25.00)**
☐ **Correcting a Title** (Complete sections A, C, D and E if applicable) **(\$25.00)**

A Vehicle/Owner Information

Registration #	Year	Make	VIN	Title Number
Owner Name: Last, First, Middle or Corp/Co Organization Name:				
Address:				Apartment Number
City	State		Zip Code	

B Adding a Lienholder (Original Certificate of Title must be submitted with this application)

Date of Lien	Lienholder Code	Name of Lienholder
Address		

C Correcting Title (Original Certificate of Title must be submitted with this application)

Enter information to be corrected: _____

*A notarized affidavit of facts **must** accompany this form to correct the odometer.*

D Signatures

I affirm that all statements herein are true to the best of my knowledge and belief (false statements are punishable by fine, imprisonment, or both).

Signature of Owner(s): _____ Date: _____

Printed Name(s): _____

E Mail Title To:

Name: _____
Address: _____
City: _____ State: _____ Zip Code: _____

Make Check or Money Order Payable to: Registry of Motor Vehicles
Do Not Mail Cash

20065 Rev 9/97



Registry of Motor Vehicles

Title Division
P.O. Box 55889
Boston, MA 02205-5889

Application for Withdrawal of Title For New Vehicle

Owner's Name _____
(As it appears on the registration)

Address _____

VIN# _____ Plate# _____

Model Year _____ Make _____

Reason for Withdrawal:

We, (dealer and buyer/lessee), hereby agree to cancel the sale of this motor vehicle. We further state that the vehicle was new, the purchaser/lessee never took actual delivery of the vehicle, and the vehicle never left the dealer's lot.

We affirm that all statements herein are true to the best of our knowledge and belief.

Note: False statements are punishable by fine, imprisonment, or both.

Purchaser's/Lessee's Signature	Printed Name	Date
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Dealer's Authorized Signature	Dealer's Name	Date
-------------------------------	---------------	------

Dealer's Address _____

Reminder

- If you obtained a new registration for this vehicle, you must cancel the registration and submit a copy of the plate return receipt with this form.
- If there was a lien on this vehicle, you must submit an original lien release with this form.

Very Important: Withdrawal requests made ten (10) days after date of application are not guaranteed. Once the Certificate of Title has been issued, a withdrawal cannot be processed.



Massachusetts Registry of Motor Vehicles

Plate Cancellation - Error Correction

Instructions: *Please provide all the following information and fax this sheet to the RMV Helpline at 617-351-9540.*

End User Name _____

End User Contact _____

End User Contact's Phone Number _____

End User Contact's FAX Number _____

Date of Error _____

Plate Type *(Circle one)*

PAN PAR PAS PAV CON COV TRN Other

License Plate Number _____

Customer Name _____

How did the error occur? _____

Application for Abatement- DOR - Old Form



Form CA-6 Application for Abatement

Rev. 10/96

Massachusetts
Department of
Revenue

Complete this application carefully. Mistakes will cause a delay in processing your application for abatement. Filing Form CA-6 does not defer the collection of the tax; it should be paid as assessed. A refund will be issued if the abatement is approved and the tax assessment has been paid.

1 Type of tax	2 Tax period: Month: Quarter: Year:	DOR Use Only
3 Federal I.D. or Social Security number	4 Amount of abatement applied for	
5 Legal name of taxpayer (If filing jointly, use both names and initials)		
6 Present mailing address — Street address City/town State Zip <input type="checkbox"/> Check box if address changed since original filing.		8 Reason for filing Abatement (check box) <input type="checkbox"/> Amendment of original tax reported <input type="checkbox"/> Adjustment of original billing <input type="checkbox"/> Adjustment of an additional assessment <input type="checkbox"/> Adjustment of interest and/or penalty <input type="checkbox"/> Adjustment of payment/credit <input type="checkbox"/> Other (please specify) _____
7a Have you previously applied for an abatement for this tax period? <input type="checkbox"/> Yes <input type="checkbox"/> No		
7b Have you previously applied for an abatement for this issue: <input type="checkbox"/> Yes <input type="checkbox"/> No If 7a or 7b is "yes," complete the following: Date filed: _____ F.I.D. or Social Security number: _____		
9 Please state the issue involved, including all facts and relevant statutory references (MGL, Ch. 62-65C, 121A and 138). In addition, attach any exhibits that substantiate your abatement application. See reverse side for filing information.		

Pursuant to MGL, Ch. 62-65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period stated, to the extent set forth. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing. This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time.] If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentences in brackets. Signed under the penalties of perjury.

Signature of taxpayer Title of taxpayer (business use only) Date Telephone number (day)

Preparer's signature and attestation. I attest that I prepared this Form CA-6 and that I personally **know/do not know** (strike out one) that the statements contained in this Form CA-6 are true and correct.

Preparer's signature (Attach Form M-2848, Power of Attorney, if representing taxpayer) Preparer's title Date

Application for Abatement DOR- New Form



PRINT IN BLACK INK. Ovals must be filled in completely. Example:

Mass. Form CA-6 Application for Abatement/Amended Return

TAXPAYER NAME (IF INDIVIDUAL, ENTER LAST NAME FOLLOWED BY FIRST; IF BUSINESS, ENTER FULL LEGAL NAME)		SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER	
SPOUSE'S NAME (if applicable)		SPOUSE'S SOCIAL SECURITY NUMBER	
ADDRESS	CITY/TOWN/POST OFFICE	STATE	ZIP + 4

If address has changed since you last filed a return, fill in oval: ☐

Instructions

Complete this application carefully, as mistakes will cause delays in processing. Please explain why you are requesting an abatement/amendment and attach all pertinent information (Forms W-2 and 1099; schedules, invoices, credit memos, etc.) To determine the appropriate documentation to include, see DOR's online Abatement Guide at www.mass.gov/dor or call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089. If you would prefer that DOR discuss this application with someone other than yourself, complete the Power of Attorney section on page 2.

You do not need to complete this form if you are requesting an adjustment to payments, for example, reporting a payment not properly credited. To resolve that type of matter, simply call the Customer Service Bureau at (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089.

Note

Generally, you are not obligated to pay and will not be subject to involuntary collection activities on tax, interest or applicable penalties that you dispute while your abatement application is under consideration, or while any denial of your abatement claim is on appeal at the Appellate Tax Board or Probate Court. However, interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately held responsible. Please note that the statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

1. Please state the issues involved (attach additional statement if necessary), including all facts and relevant statutory references (MGL, Ch. 62-65C, 121A and 138), and enclose any exhibits that substantiate this change in tax or request for penalty waiver.

2. Are you filing to ☐ increase your tax? ☐ decrease your tax? ☐ dispute penalties? ☐ dispute an audit? ☐ other: _____

3. Tax type originally filed (select one): ☐ resident personal income ☐ nonresident/part-year resident personal income ☐ sales/use
☐ withholding ☐ sales tax on meals ☐ domestic corporate excise ☐ foreign corporate excise ☐ other: _____

4. Are you amending your return as a result of a federal change? ☐ Yes ☐ No. If "yes," enclose copy of federal results, if available.

5. Fill in oval if you are filing for a reduction in sales, meals, room occupancy or withholding tax(es) and have not withheld or collected the tax: ☐

6. Fill in appropriate oval(s) if you would like to request a: ☐ statutory hearing, and/or ☐ settlement consideration at the Office of Appeals.
If we agree with your claim, no hearing or conference will be necessary.
If you have filled in both ovals, indicate which process you wish to pursue first: _____

Prerequisites for Filing an Application for Abatement

Two requirements must be met for an application for abatement to be valid. First, the required return must have been filed for the period stated on the application. Second, the application must be submitted to DOR within one of the following time limits, whichever is latest:

- Within three years from the due date for filing the return (regardless of any extension of time to file);
- Within two years from the date the tax was assessed or deemed to be assessed;
- Within one year from the date the tax was paid;
- Within 60 days of DOR's determination of a responsible person's liability, if applicable;
- Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27; or
- Within one year from the date of the final federal determination, including acceptance of an amended federal return by the Internal Revenue Service under MGL, Ch. 62C, sec. 30. If, as a result of a change in federal taxable income, a taxpayer believes that a lesser tax was due the Commonwealth than was previously assessed, the taxpayer may file an abatement claim. If applicable, please submit documentation to substantiate this claim.

Be sure to sign and date on reverse. Mail to: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.

**Line Item Information.** If disputing penalties, complete tax period end and filing frequency items only.

For the period in which a change to tax is being made, enter below: the line item number being changed in Column A; the original amount reported in Column B; and enter the corrected amount in Column C. If more than one period is being adjusted, consolidate this information on a spreadsheet, or use Form CA-6A which is available at www.mass.gov/dor. Form CA-6A provides space for additional line item information. If you have completed and enclosed a revised tax return, omit items A, B and C and enter the net change below.

Tax period

Tax period end: Month Year Filing frequency: ☐ Annual ☐ Monthly ☐ Quarterly

A.	B. Original amount	C. Corrected amount
	▼ If showing a loss, mark an X in box at left	▼ If showing a loss, mark an X in box at left
Line item no. <input type="text"/>	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
Line item no. <input type="text"/>	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>
Line item no. <input type="text"/>	<input type="checkbox"/> <input type="text"/>	<input type="checkbox"/> <input type="text"/>

Note. You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose a revised copy of your return with this form. If you owe additional tax, please enclose a check or money order payable to the Commonwealth of Massachusetts and write your identification number on the front of your check or money order in the lower left corner.

Net change. If you have completed and enclosed a revised tax return, enter the **net change to tax** here.

☐

Pursuant to MGL, Ch. 62-65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated, to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing.] This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time. If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentence in brackets and fill in this oval ☐.

Sign here. Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information herein is true, correct and complete.

Taxpayer signature _____ Title of taxpayer (if applicable) _____ Daytime phone _____ Date _____ Spouse's signature (if filing jointly) _____ Date _____

Preparer's signature and attestation. (Fill in oval ☐) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below) _____ Preparer's title _____ Date _____

Power of Attorney. (Fill in oval ☐) I, the undersigned taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the specified tax period(s).

Name of attorney-in-fact _____ PTIN _____ Phone number _____

Address _____ City/Town _____ State _____ Zip _____

The attorney(s)-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the taxpayer(s) can perform with respect to the above-specified tax matters. The authority does not include the power to substitute another representative (unless specifically added below) or to receive refund checks.

Attorney-in-fact is not authorized to: _____ Signature of taxpayer _____ Signature of attorney-in-fact _____

Before mailing, be sure to:

- sign and date this application;
- enclose a check or money order, if applicable;
- indicate the appropriate tax type in line 3 on the front of this form; and
- attach all pertinent documentation to help us process your claim.

Mail to: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.

MV-AB2 Rescission of Sale Form



Form MV-AB2 Affidavit — Rescission of Sale of a Motor Vehicle

Rev. 4/99

**Massachusetts
Department of
Revenue**

Please read the instructions below before completing this form. All entries must be printed except for signatures.

Part 1. Motor Vehicle Returned

Year	Make	Model	Vehicle identification number	Title number
Name of purchaser			Date of sale	Date vehicle returned
Street address		City/Town	State	Zip

I purchased the motor vehicle described above from:

Name of seller	Telephone
Street address	City/Town
	State
	Zip

Part 2. Following to Be Completed by Seller

Private parties must complete 1 and 2. Dealers must complete 1 through 5.

1. Have all monies been refunded (not including registration fees and taxes)? ☐ Yes ☐ No. If no, please explain:

2. Date vehicle returned to you _____

3. Was the above vehicle returned to stock? ☐ Yes ☐ No.

4. Was this a complete rescission of sale? ☐ Yes ☐ No.

5. Was the above vehicle accepted as a trade-in? ☐ Yes ☐ No.

I declare under the pains and penalties of perjury that I have reviewed this affidavit and the statements I have made in it and declare that they are true, correct and complete.

Seller	Date
Purchaser	Date

Instructions

The purchaser of a motor vehicle may be entitled to a refund when a sale is rescinded. The purchase price must be refunded in full, less any pre-established handling fee and the motor vehicle returned within 180 days from the date of purchase.

Please submit the following when applying for an abatement:

1. Application for Abatement (CA-6).
 2. Copy of registration showing amount of sales tax paid.
 3. Completed Affidavit — Rescission of Sale of a Motor Vehicle (MV-AB2).
- Purchaser must complete Part 1.
Seller must complete Part 2.
Both purchaser and seller must sign this form.

Please note that your statements are to be made under the pains and penalties of perjury and that a statement which is made willfully and is false as to a material matter may be punished as a felony under Massachusetts General Laws, Ch. 62C s. 73, or Ch. 268 s. 1A. Perjury is a serious crime and punishment can be severe.

Mail completed package to:
**Massachusetts Department of Revenue
Customer Service Bureau
PO Box 7031
Boston, MA 02204
(617) 887-MDOR**